

CHAPTER 9

STATE INCOME TAX INFORMATION

Tax Assistance Programs provide an important service by assisting soldiers and their family members in preparing and filing state income tax returns. This chapter contains a list of state income tax web sites.

STATE TAX GUIDE UNITED STATES NAVY (2001 EDITION)

In 2001, the Navy published a State Tax Guide for use by U.S. Military tax programs. The Navy has graciously consented to posting these materials on JAGCNet for use throughout the military community. You can access it at <http://www.jagcnet.army.mil/LegalAssistance>, Tax Materials. This 44-page State Tax Guide provides a comprehensive summary of state income tax guidelines and rules applicable to military taxpayers and their family members. For each state, the Guide provides a one-page summary that includes the following information:

- Mailing address, phone numbers, and web site for state department of revenue
- Whether the state is a member of the federal/state e-file program
- E-File Information
- Who Must File?
- What Forms to File?
- Requirements for Residency
- Exemptions
- State Taxation Military Pay and whether there are any special exclusions
- Spouses and Community Property
- Income Exclusions
- Income Deductions
- Capital Gains/Losses
- Retirement Income
- Payments
- Notes

This is a valuable resource to have on-hand in the tax center, as well as in your legal assistance office, as soldiers, family members, and retirees have questions about state income tax and residency issues throughout the year.

STATE INCOME TAX WEB SITES*

| State Name | Official Website Address (Main Page for Tax Divisions) | E-mail Address for Tax Questions |
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| Alabama | www.ador.state.al.us | ero.helpdesk@revnue.state.al.us |
| Arizona | www.revenue.state.az.us/ | no e-mail available yet |
| Arkansas | www.ark.org/dfa/taxes/index.html | no e-mail available yet |
| California | www.ftb.ca.gov/ | Contact through web site |
| Colorado | www.state.co.us/gov_dir/revenue_dir/ home_rev.html | revenue@spike.dor.state.co.us |
| Connecticut | www.state.ct.us/drs/ | drs@po.state.ct.us |
| Delaware | www.state.de.us/revenue | personaltax@state.de.us |
| District of Columbia | www.dccfo.com | no e-mail help available yet |
| Georgia | www2.state.ga.us/departments/dor/ | inctax@rev.state.ga.us |
| Hawaii | www.state.hi.us/tax/tax.html | no e-mail help available yet |
| Idaho | www2.state.id.us/tax/index.html | taxrep@tax.state.id.us |
| **Illinois | www.revenue.state.il.us/ | shoff@revenue.state.il.us |
| Indiana | www.state.in.us/dor/ | amorgan@dor.state.in.us |
| Iowa | www.state.ia.us/tax/ | iadrf@iadrf.e-mail.com |
| Kansas | www.ink.org/public/kdor/ | Kdor141@ink.org |
| Kentucky | www.state.ky.us/agencies/revenue/ assistance.htm | PGAY@mail.state.ky.us |
| Louisiana | www.rev.state.la.us/ | webmaster@rev.state.la.us |
| Maine | http://janus.state.me.us/revenue | income_estate_tax@state.me.us |
| Maryland | www.marylandtaxes/individual/default. asp | taxhelp@comp.state.md.us |
| Massachusetts | www.magnet.state.ma.us/dor/ | dortsd@shore.net |
| **Michigan | www.treas.state.mi.us | treasindtax@state.mi.us |
| Minnesota | www.taxes.state.mn.us | DORweb.comm@mail.state.mn.us |
| Mississippi | www.mstc.state.ms.us/index2.htm | webmaster@mstc.state.ms.us |
| Missouri | http://www.dor.state.mo.us/ | dormail@mail.state.mo.us |
| Montana | www.state.mt.us/revenue/ | calexander@state.mt.us |
| Nebraska | www.nol.org/revenue/ | access e-mail through website |
| New Jersey | www.state.nj.us/treasury/taxation/ | taxation@oit.state.nj.us |
| New Mexico | www.state.nm.us/tax/ | poffice@state.nm.us |
| New York | www.tax.state.ny.us | Web_Master@tax.state.ny.us |
| North Carolina | www.dor.state.nc.us/DOR/ | dscdor@ncdial.net |
| North Dakota | www.state.nd.us/taxdpt | tax@pioneer.state.nd.us |
| Ohio | www.state.oh.us/tax/ | access through web site |
| Oklahoma | www.oktax.state.ok.us/ | helpmaster@oktax.state.ok.us |

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| Oregon | www.dor.state.or.us | no e-mail questions accepted |
| Pennsylvania | www.revenue.state.pa.us | parev@revenue.state.pa.us |
| Rhode Island | www.doa.tax.state.ri.us/tax | mcanole@state.ri.us |
| South Carolina | www.sctax.org | Webmaster@dor.state.sc.us |
| Utah | www.utahtax.com | taxmaster@tax.state.ut.us |
| Vermont | www.state.vt.us/tax/ | vttaxdept@tax.state.vt.us |
| Virginia | www.state.va.us/tax/ | taxes@state.va.us |
| West Virginia | www.state.wv.us/taxdiv/ | No e-mail help available |
| Wisconsin | www.dor.state.wi.us | income@mail.state.wi. |

** States of Alaska, Florida, Nevada, Tennessee, Texas, Washington and Wyoming do not levy personal income tax on wages and salaries earned. Michigan and Illinois do not tax military pay (or retired military pay).

Updated and verified as of March 20, 2001.

